



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BURKE UTILITY DISTRICT #1

Principal Office: 5365 REINER ROAD
MADISON, WI 53718

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I AMY VOLKMAN of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2000
(Signature of person responsible for accounts)	(Date)

ADMINISTRATOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BURKE UTILITY DISTRICT #1

Utility Address: 5365 REINER ROAD
MADISON, WI 53718

When was utility organized? 4/1/1997

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: AMY VOLKMANN

Title: ADMINISTRATOR / DEPUTY CLERK / TREASURER

Office Address:

5365 REINER ROAD
MADISON, WI 53718

Telephone: (608) 825 - 8420

Fax Number: (608) 825 - 8422

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JOHNSON BLOCK & CO., INC.

Title:

Office Address: JOHNSON BLOCK & CO., INC.

6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@chorus.net

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHNSON BLOCK & CO., INC.**Title:****Office Address:** JOHNSON BLOCK & CO., INC.

6314 ODANA ROAD

MADISON, WI 53719

Telephone: (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@chorus.net**Date of most recent audit report:** 2/22/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: AMY VOLKMANN**Title:** ADMINISTRATOR / DEPUTY CLERK / TREASURER**Office Address:**

SAME

MADISON, WI 53718

Telephone:**Fax Number:****E-mail Address:**

Name of utility commission/committee: Town Board

Names of members of utility commission/committee:

MR KEN BEDKER, TOWN BOARD MEMBER

MS BARBARA HENNINGS, TOWN BOARD MEMBER

MS DEB STENSON, TOWN BOARD MEMBER

MR KEVIN VINEY, TOWN BOARD MEMBER

MR DAVID WIGANOWSKI, TOWN CHAIRMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	47,765	13,485	1
Operating Expenses:			
Operation and Maintenance Expense (401)	30,725	45,051	2
Depreciation Expense (403)	12,644	9,780	3
Amortization Expense (404)	0	0	4
Taxes (408)	639	603	5
Total Operating Expenses	44,008	55,434	
Net Operating Income	3,757	(41,949)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,757	(41,949)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	(1,055)	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	(1,055)	
Total Income	3,757	(43,004)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,757	(43,004)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	4,475	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	4,475	0	
Net Income	(718)	(43,004)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(49,306)	(13,697)	19
Balance Transferred from Income (433)	(718)	(43,004)	20
Miscellaneous Credits to Surplus (434)	28,459	7,395	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(21,565)	(49,306)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD CORRECTION - 1998 SALES OF WATER	28,459	8
Total (Acct. 434):	28,459	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	47,765	0	0	0	47,765	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	47,765	0	0	0	47,765	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	791,218	344,230	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	17,685	5,041	2
Net Utility Plant	773,533	339,189	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(96,663)	(78,496)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	2,819	1	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	52,525	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	(41,319)	(78,495)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	43,825	20,739	20
Total Deferred Debits	43,825	20,739	
Total Assets and Other Debits	776,039	281,433	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(21,565)	(49,306)	23
Total Proprietary Capital	(21,565)	(49,306)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	648,557	318,061	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	648,557	318,061	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	459	3,668	28
Payables to Municipality (233)	9,010	9,010	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	9,469	12,678	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	139,578	0	38
Total Liabilities and Other Credits	776,039	281,433	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	791,218	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	791,218	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	17,685	0	0	0	9
Total Accumulated Provision	17,685	0	0	0	
Net Utility Plant	773,533	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	5,041				5,041	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,644				12,644	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,644	0	0	0	12,644	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	17,685	0	0	0	17,685	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.23%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	12/31/1999	00/00/0000	0.00%	330,496	1
Advance frm Municipality	11/30/1997	11/30/2007	0.00%	318,061	2
Total for Account 223				648,557	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	639	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	639	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	603	7
PSC Remainder Assessment	36	8
Other (explain):		
NONE		9
Total payments and other debits	639	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
CASH ADVANCE FROM TOWN	0	4,475	4,475	0	4
Subtotal	0	4,475	4,475	0	
Total	0	4,475	4,475	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	0	0	0	0	0	1
Add credits during year:							
For Services						0	2
For Mains	139,578					139,578	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	139,578	0	0	0	0	139,578	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,819	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	2,819	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM UD #1 SEWER	52,525	12
Total (Acct. 145):	52,525	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENGINEERING FOR RESERVOIR	43,825	15
Total (Acct. 183):	43,825	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO BURKE #1 SEWER	9,010	16
Total (Acct. 233):	9,010	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	406,181	0	0	0	406,181	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	11,363	0	0	0	11,363	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	69,789	0	0	0	69,789	6
Other (specify):					0	7
Average Net Rate Base	325,029	0	0	0	325,029	
Net Operating Income	3,757	0	0	0	3,757	8
Net Operating Income as a percent of						
Average Net Rate Base	1.16%	N/A	N/A	N/A	1.16%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(35,435)	3
Other (Specify):		4
Total Average Proprietary Capital	(35,435)	
Net Income		
Net Income	(718)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Extended service into new plat (Dovetail).

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Ongoing discussions and correspondence about billings for water use.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

A/C 183 - Construction of reservoir has been approved and will start in 2000.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Town of Burke
Madison, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Burke Utility District #1 as of December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Burke Utility District #1 and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Madison, Wisconsin

March 31, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 9, 2000

Ms. Amy Volkmann, Administrator
Burke Utility District No. 1
5365 Reiner Road
Madison, WI 53718-6347

1999 Analytical Review DWCCA-835-ELE

Dear Ms. Volkmann:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted 13 services reported not in use on the Water Services schedule. Please confirm that these 13 are included in the end of year balance, column (g). Also, are the dollars for these 13 included in the end of year balance for Account 345, Services, Water Plant in Service schedule?
2. Please confirm that the \$323,086 reported in Account 314, Wells and Springs, Water Utility Plant in Service schedule, will be allocated to the appropriate plant accounts as documented during your recent rate case.
3. We noted a negative cash balance reported in Account 131, Cash and Working Funds, on your Balance Sheet schedule. If this amount is owed to the municipality, we recommend that it be reported in Account 233, Payables to the Municipality in the future.
4. We noted 24 meters reported on the Meters schedule and \$10,815 reported in Account 346, Meters, Water Utility Plant in Service schedule. This would be an average cost of \$450 per meter. Please provide your average cost of meter installation, a copy of your meter invoices, or otherwise explain this cost per meter.
5. We noted that the current property tax equivalent is reported as 0 on the Property Tax Equivalent schedule. The schedule note indicates: "The utility district is a legal entity separate from the Town. It is exempt from payment of tax." The PSC recognizes your utility as a municipal water public utility. As such, your utility is subject to the property tax equivalent. However, the town board may take action to set the tax equivalent at 0. The Property Tax Equivalent schedule must be footnoted to indicate the nature (resolution, minutes, etc.) and date of this authorization. In addition, the Property Tax Equivalent schedule must be filled out completely including the actual tax rates and assessment ratio. In your 1999 annual report, the tax rates and assessment ratio appeared rounded and the Utility Plant, Jan. 1 amount did not appear to be correct.

FINANCIAL SECTION FOOTNOTES

If your utility has any questions regarding your identification as a municipal water public utility for purposes of the Property Tax Equivalent, you or your attorney may contact Steve Levine, Office of General Counsel, at (608) 267-2890.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\835.doc

cc: Mr. David Wiganowski, Town Chairman

Response received 8/25/2000:

1. Not in use services are included in end of year balance. 11 services were included in a/c 343 mains, will be reclassified to a/c 345.
2. confirmed, will allocate to appropriate plant accounts.
3. will report in a/c 233 in future.
4. Included cost of one meter never purchased or installed. Will adjust.
5. Enclosed resolution authorizing \$0 property tax equivalent. Will complete schedule in future.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		40,370	1
Total Sales of Water		40,370	
Other Operating Revenues			
Forfeited Discounts (470)		0	2
Other Water Revenues (474)		7,395	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		7,395	
Total Operating Revenues		47,765	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		13,294	5
General Operating Expenses (680-690)		17,431	6
Total Operation and Maintenance Expenses		30,725	
Other Operating Expenses			
Depreciation Expense (403)		12,644	7
Amortization Expense (404)			8
Taxes (408)		639	9
Total Other Operating Expenses		13,283	
Total Operating Expenses		44,008	
NET OPERATING INCOME		3,757	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	14	1,500	14,230	1
Commercial	3	800	8,150	2
Industrial				3
Total Unmetered Sales to General Customers (460)	17	2,300	22,380	
Metered Sales to General Customers (461)				
Residential	9	361	3,225	4
Commercial	2	170	1,280	5
Industrial				6
Total Metered Sales to General Customers (461)	11	531	4,505	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,485	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	29	2,831	40,370	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	13,485	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	13,485	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
WATER BENEFIT CHARGE	7,395	8
Total Other Water Revenues (474)	7,395	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,041	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,004	3
Chemicals (630)		4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)	4,249	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	13,294	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,250	8
Office Supplies and Expenses (681)	734	9
Outside Services Employed (682)	10,097	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	2,557	13
Miscellaneous General Expenses (689)	2,793	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	17,431	
Total Operation and Maintenance Expenses	30,725	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		603	3
PSC Remainder Assessment		36	4
Other (specify): NONE			5
Total tax expense		639	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215640				3
County tax rate	mills		4.085164				4
Local tax rate	mills		2.102900				5
School tax rate	mills		13.447830				6
Voc. school tax rate	mills		1.594968				7
Other tax rate - Local	mills		0.148060				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.594562				10
Less: state credit	mills		2.297017				11
Net tax rate	mills		19.297545				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.102900				14
Combined School Tax Rate	mills		15.042798				15
Other Tax Rate - Local	mills		0.148060				16
Total Local & School Tax	mills		17.293758				17
Total Tax Rate	mills		21.594562				18
Ratio of Local and School Tax to Total	dec.		0.800839				19
Total tax net of state credit	mills		19.297545				20
Net Local and School Tax Rate	mills		15.454218				21
Utility Plant, Jan. 1	\$	344,230	344,230				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	344,230	344,230				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	344,230	344,230				26
Assessment Ratio	dec.		0.927473				27
Assessed Value	\$	319,264	319,264				28
Net Local & School Rate	mills		15.454218				29
Tax Equiv. Computed for Current Year	\$	4,934	4,934				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	10,329	323,086	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	10,329	323,086	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			333,415	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	333,415	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	0	416,217	27
Fire Mains (344)	0		28
Services (345)	0	20,191	29
Meters (346)	10,815		30
Hydrants (348)	0	10,580	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,815	446,988	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	21,144	770,074	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	21,144	770,074	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			416,217 27
Fire Mains (344)			0 28
Services (345)			20,191 29
Meters (346)			10,815 30
Hydrants (348)			10,580 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	457,803
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	791,218
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	791,218

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			274	274	1
February			225	225	2
March			298	298	3
April			332	332	4
May			294	294	5
June			248	248	6
July			296	296	7
August			292	292	8
September			320	320	9
October			297	297	10
November			258	258	11
December			262	262	12
Total for year	0	0	3,396	3,396	
Less: Measured or estimated water used in main flushing and water treatment during year				154	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				3,242	16
Less: Water sold				2,831	17
Losses and unaccounted for				411	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				41	21
Date of maximum: 8/15/1999					22
Cause of maximum:					23
Flush Watermains					
Minimum gallons pumped by all methods in any one day during reporting year				5	24
Date of minimum: 6/16/1999					25
Total KWH used for pumping for the year				6,531	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CTH CV AND WHEELER ROAD	KW - 481	410	10	270,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3		1
Location	H CV AND WHEELER ROAD	H CV AND WHEELER ROAD		2
Purpose	S	P		3
Destination	D	R		4
Pump Manufacturer	NOT AVAILABLE	GOULDS		5
Year Installed	1997	1997		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	0	250		8
Pump Motor or Standby Engine Mfr	NOT AVAILABLE	FRANKLIN		10
Year Installed	1997	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	0	20		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1997		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	0		7
Total capacity in gallons	3,100		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,500	0	2,266	0	234
M	D	6.000	1,000	3,114	0	0	4,114
M	D	8.000	627	1,580	0	0	2,207
M	D	12.000	0	2,735			2,735
Total Within Municipality			4,127	7,429	2,266	0	9,290
Total Utility			4,127	7,429	2,266	0	9,290

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,114	13		(1,087)	40	13	1
Total Utility		1,114	13	0	(1,087)	40	13	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	24	0	0	0	24	0	1
Total:	24	0	0	0	24	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	22	2	0	0	0	0	24	1
Total:	22	2	0	0	0	0	24	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	0	7			7	2
Total Fire Hydrants	0	7	0	0	7	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	13
Number of distribution system valves end of year:	25
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The utility district is a legal entity separate from the Town. It is exempt from payment of tax equivalents.

Tax equivalent information provided by utility response 8/25/2000.
Resolution of 5/3/2000 authorizes \$0 tax equivalent.ele

Water Utility Plant in Service (Page W-08)

Account 314 - cost of well was reclassified from account 392.

Water Mains (Page W-15)

Main additions and replacements were financed by Town borrowing. Additions will be assessed to customers based on cost.

Water Services (Page W-16)

Column (d) Additions were financed by town. Special assessments will be made against customers based on actual cost.

Column (e) Services were replaced in 1999. No retirements are shown on Schedule W-9 because the cost of the old services was not recorded on the balance sheet.

Column (f) The number reported in the prior year was incorrect.

Meters (Page W-17)

Column (g) Meters just started being used in 1999.
